

LITTER FEE

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 13

LITTER FEE RECEIPTS

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$27,252	\$2,473	\$5,735
February	18,111	4,348	2,463
March	1,367	724	520
April	2,616	6,169	480
May	9,769	515	1,481
June	1,431	239	1,574
July	62	9,651	954
August	7,116	(35)	0
September ...	502,207	657,498	575,604
October	569,707	459,752	535,638
November	94,595	23,184	30,351
December	16,190	(460)	8,500
Total	\$1,250,422	\$1,164,058	\$1,163,300

TIRE FEE

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Scrap Tire Reduction & Recycling Incentive Fund prior to June 30, 1999. Beginning on July 1, 1999, the fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 14

TIRE FEE RECEIPTS

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$343,594	\$337,336	\$310,135
February	94,336	95,668	85,988
March	100,582	111,228	93,051
April	166,697	146,482	145,562
May	116,570	118,426	106,978
June	155,692	121,358	116,290
July	186,483	182,677	164,789
August	139,703	145,706	134,109
September ...	135,295	118,813	116,415
October	192,477	181,838	172,513
November	136,373	98,983	117,633
December	126,925	169,600	123,580
Total	\$1,894,727	\$1,828,115	\$1,687,043